The tax in grain, levied on the land, and often compounded by a cash payment, in effect was usually an addition to the land tax. There were many government granaries and much of the grain was transmitted to Peking.

In the days before the treaties and augmented foreign trade and before collection by the foreign-dominated maritime customs service, the customs duties did not loom as prominently as the land tax. They were, however, a fairly considerable source of revenue and were derived both from imposts on foreign trade and domestic Commerce.

Salt was, as it had been for centuries, an important source of income. The manufacture, distribution, and sale of salt constituted a state monopoly, although they might be conducted through individuals or firms to whom the government had farmed them.

Several other sources of revenue were regularly tapped, although most of them yielded comparatively minor sums. JThe sale of office sometimes brought in fairly considerable amounts. Taxes on tea, on fish, and on reeds used for fuel and thatching, mining royalties, fees on the transfer of land and houses, licenses to pawnbrokers and to other financial and mercantile enterprises, a consumption and production tax, and what corresponded to the octroi of Europe—a levy on produce as it entered a town—all swelled the total,

Contrasted with the revenues of governments of the modern West, those of the old China were not large. Compared with the total income of the people the tax load seems to have been much less than that of most of the major countries of the present-day Occident. This was very possibly true even when the expenses of local governments and the more or less extra-legal "squeeze"

of officials were added. Moreover, in times of disaster, such as drought or flood, the government often remitted or reduced the taxes of the afflicted districts. The relative lightness of the imposts was due partly to the comparatively limited functions of the older Chinese state. Many of the tasks undertaken by Western governments of to-day were left to the initiative of local units or entirely non-political organizations. The members of the civil hierarchy amounted to only a small fraction of the population.

The holders of degrees in the service of the state probably seldom if ever exceeded ten or fifteen thousand. Even when the